

**MONTANA-DAKOTA UTILITIES CO.  
DEPRECIATION EXPENSE CHARGED TO OTHER THAN  
PRESCRIBED DEPRECIATION AND AMORTIZATION EXPENSE**

The Company charges all depreciation and amortization expense to prescribed accounts, with the exception of the following:

1. Depreciation of transportation and work equipment in FERC plant accounts 392 and 396 is charged to FERC clearing account 184.00.
2. Accelerated depreciation on coal plants retired in 2021 and 2022 was charged to FERC 182.3.